**Hon. P.C. Verma, J.**
**Hon. P.C. Pant, J.**

The appeal is dismissed.

For orders, see our order of date kept in connected I.T.A. No. 165 of 2001.

**(P.C. Pant, J.)** **(P.C. Verma, J.)**

Dt. 22.07.2005
HN